

DEPARTMENT OF JUSTICE
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED JULY 26, 2006

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This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Six copies of this public document were produced at an approximate cost of \$13.38. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.state.la.us. When contacting the office, you may refer to Agency ID No. 3503 or Report ID No. 06700998 for additional information.

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July 14, 2006

HONORABLE CHARLES C. FOTI, JR.
ATTORNEY GENERAL
DEPARTMENT OF JUSTICE
STATE OF LOUISIANA
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Department of Justice. Our procedures included (1) a review of the department's internal controls; (2) tests of financial transactions for the period from July 1, 2004, through March 24, 2006; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2004, through March 24, 2006; and (4) a review of compliance with prior year report recommendations. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

Specifically, we interviewed management personnel and selected departmental personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Reports of the Department of Justice were not audited or reviewed by us, and, accordingly, we do not express an opinion on these reports. The department's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

In our prior report on the Department of Justice, dated May 21, 2004, we reported a finding relating to insufficient controls over human resource and payroll processes. This finding has been resolved by management.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this report.

This report is intended solely for the information and use of the department and its management and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

Steve J. Theriot, CPA
Legislative Auditor